

therefore a few remarks as to their nature; and a cursory view of the manner in which they have been observed and applied, may throw much light upon the matter now under consideration.

A poll tax upon slaves is altogether different from a poll tax upon freemen. The latter is paid by the persons upon whom it is imposed; the former by a different set of persons. The latter is either altogether arbitrary, or altogether unequal, and in most cases is both the one and the other; the former, though in some respect unequal, different slaves being of different values, is in no respect arbitrary. Every master who knows the number of his own slaves, knows exactly what he has to pay. Those different taxes however, being called by the same name, have been often

255 considered * as of the same nature. A tax of so much a head upon every slave is properly a tax upon the profits of a certain species of stock employed in agriculture; and as the greater part of the slave owners in Maryland are both cultivators and owners of land, the final payment of such a tax would fall upon them in their quality of land owners without any retribution. *Smith's Weal. Nations, b. 5, c. 2, pt. 2.* A poll tax of forty pounds of tobacco on persons, called the assessment of forty per poll, was laid here under the Provincial Government, for the support of the clergy of the then established church, upon all male residents, and upon all female slaves, and free female negroes and mulattoes above sixteen years of age, except slaves adjudged by the County Court to be past labor. 1702, ch. 1, s. 3; 1715, ch. 15, s. 5; 1725, ch. 4; 1763, ch. 18, s. 23 and 81. And besides this tax of forty per poll, there was also a poll tax imposed upon all the same description of inhabitants; 1704, ch. 34; 1715, ch. 15, s. 5; 1754, ch. 9; 2 *Bozman's His. Maryl.* 204; and at times upon bachelors, 1756, ch. 5; 2 *W. & M. c.* 6, s. 11, to raise a revenue for the State. It is sufficiently evident however, that all kinds of poll taxes upon free persons must be considered as having been denounced and totally abolished by this Article. 1 *Hume's Essays, Exper. 8 of Taxes*; 1 *Madison's Papers*, 509.

Under the Provincial Government, poor people who received alms from the county, were exempted from taxation. 1715, ch. 15, s. 5. Such class of persons, it is evident, must necessarily be deemed paupers within the meaning of the second clause of this Article. In other respects, however, it seems that the term pauper was not found to be altogether free from ambiguity; and therefore, the Legislature enacted, that all those whose property should not be valued above ten pounds, afterwards, forty dollars, should be declared paupers and not charged with any tax. November, 1781, ch. 4, s. 68; November, 1782, ch. 6, s. 49; November, 1783, ch. 17, s. 36; 1784, ch. 56, s. 40; 1785, ch. 83, s. 17; 1792, ch. 71, s. 25; 1803, ch. 92, s. 18; 1812, ch. 191, s. 16; 1829, ch. 106, s. 6. But where the tax has been confined to county and special purposes,